

Colorado Sales/Use Tax Rates

This publication, which is updated on January 1 and July 1 each year, lists Colorado Sales/Use Tax rates throughout the state. The total tax rate for any jurisdiction must be computed by adding all taxes applicable to that jurisdiction. To order copies of this publication call (303) 238-SERV (7378). It is also available on the Web at www.taxcolorado.com

State Sales Tax

The state sales/use tax rate is 2.9% with exemptions (see page 3) A-B-C-D-E-F-G-H-K-L-M. A service fee is a deduction of 3 1/3% for timely filed returns. Tax is remitted on Form DR 0100, "Retail Sales Tax Return."

Special District Taxes

Regional Transportation District (RTD)

The Regional Transportation District (RTD) levies a sales/use tax of 1.0% effective January 1, 2005. The RTD boundaries include the counties of Denver, Boulder, Broomfield (except certain areas immediately adjacent to I-25 and Highway 7 interchange), Jefferson, Adams (west of Box Elder Creek), Arapahoe (south of I-70 west of Picadilly Rd. to Jewell, then west of Gun Club Rd. to Quincy, then generally west of Monaghan Rd. including Arapahoe Park and Aurora Reservoir), and Douglas (northern portion plus Highlands Ranch), and parts of Weld County that have been annexed by the City of Longmont and the Town of Erie since 1994.

In the northern portion of Douglas County, the RTD boundaries consist of the city of Lone Tree (original Lone Tree), all annexed areas of Lone Tree and the Acres Green area.

Effective July 1, 2006, the area within the boundaries of the town of Castle Rock and Larkspur will not have RTD sales/use tax.

Football Stadium District (FD)

The Football District, which has a 0.1% sales and use tax, applies to all sales that are subject to the RTD tax in all areas **except** in the city of Lone Tree (original Lone Tree) and the Acres Green area in Douglas County.

Effective July 1, 2006, the area within the boundaries of the town of Castle Rock and Larkspur will not have FD sales/use tax.

Scientific and Cultural Facilities District (CD)

Effective July 1, 2006, the Scientific and Cultural Facilities District, which has a 0.1% sales and use tax, will consist of **all** areas within the county boundaries of Adams, Arapahoe, Boulder, Jefferson, Denver, and Broomfield. It also includes all of Douglas County **except** within the boundaries of the towns of Castle Rock and Larkspur. It is not in Weld County.

RTD/CD/FD exemptions (see page 3) include A-C-D-E-F-K-L-M. A service fee of 3 1/3% is allowed for timely filed returns. Tax is remitted on Form DR 0100 in the Special District column. If you have more than one location in the Douglas County **exception** areas, the tax is remitted on Form DR 0200.

Local Improvement District Tax (LID)

A sales tax of 0.5% within designated areas of southeast Jefferson County, Douglas County (Lincoln Station) and 1% Boulder County (Old Town Niwot and Cottonwood Square). For SE Jefferson County **within** Lakewood City limits, the rate is .43%. Exemptions include utilities and telephone and telegraph services. Service fee is a deduction of 3 1/3% for timely filed returns. Boulder County and Douglas County do not allow a service fee. Tax is remitted on form DR 0100 in the city/LID column.

A sales tax of .02% applies in the Flatirons Crossing Mall area and the Arista Local Improvement District. Both are collected by Broomfield.

Local Marketing District Tax

The Local Marketing District levies a tax of 1.4% on lodging services including hotels, motels, condominiums and camping spaces inside the Town of Vail. Gunnison County and Alamosa County levy a 4% Local Marketing Tax on hotel and motel rooms. Steamboat Springs levies a 2% Local Marketing Tax. Tax is remitted quarterly to the Department of Revenue on Form DR 1490 "Local Marketing District Tax Return."

Mass Transit District Tax

A sales tax of 0.5% in Eagle County and .75% in Summit County. A sales/use tax of 0.5% in Pitkin County. A service fee is a deduction of 3 1/3% for timely filed returns. Tax is remitted on Form DR 0100 in the County column combined with the county tax. Exemptions are the same as the county tax.

Short-term Rental Tax

Douglas County has a tax of 1% on property rented for thirty days or less (excluding motor vehicle). Tax is remitted on Form DR 1480.

Rural Transportation Authority (RTA)

The Rural Transportation Authority (RTA) areas have a sales, or sales and use tax for the specified locations. The RTA sales tax is remitted on form DR 0100 in the Special District Column. The RTA use tax is remitted on form DR 0173 for Retailer's Use and DR 0251 for Consumer Use. See bottom of page 3 for specific exemptions. No service fee is allowed.

Roaring Fork RTA	Sales/Use Exemptions - A,B,C,D,E,F,G,H,K,L,M 0.4% Basalt and New Castle 0.7% Carbondale 0.6% Glenwood Springs 0.2% Areas of unincorporated Eagle County in the El Jebel area and outside the city limits of Carbondale
Pikes Peak RTA	Sales/Use Exemptions - A,B,C,D,E,F,G,H,K,L,M 1.0% All of El Paso County except the towns of Calhan, Fountain, Monument, Palmer Lake and Ramah
Gunnison Valley RTA	Sales (Only) Exemptions - A,B,C,D,E,F,G,H,K,L,M 0.6% All of Gunnison County except the towns of Marble, Ohio, Pitkin and Somerset. 0.35% within the city limits of Gunnison.
Baptist Road RTA	Sales/Use Exemptions - A,B,C,D,E,F,G,H,K,L,M 1% An area within the city limits of Monument.
South Platte Valley RTA	Sales/Use Exemptions - A,B,C,D,E,F,G,H,K,L,M 0.1% Entire area within the city limits of Sterling.

County Lodging Tax

Tax is remitted quarterly on Form DR 1485, "County Lodging Tax Return."

The following counties have a tax on lodging services including hotels, motels, condominiums, and camping spaces:

2.0%	Clear Creek, Custer, Fremont, Huerfano, Prowers, San Juan and San Miguel (Mountain Village omitted)
1.9%	Alamosa, Archuleta (Pagosa Springs omitted), Chaffee, Conejos, Costilla, Delta, Hinsdale, Lake, La Plata (Durango omitted), Logan, Mineral, Moffat, Montezuma (Cortez omitted), Morgan, Rio Blanco, Rio Grande and Saguache.
1.8%	Grand (Winter Park omitted)
0.9%	Bent

Multi-Jurisdictional Housing Authority

Summit County has a multi-jurisdictional housing authority tax. The tax rate is 0.125% with exemptions A-B-C-D-E-F-G-H-K-L-M. The service fee deduction of 3 1/3% is allowed for timely filed returns. Use Tax of 0.125% applies to vehicle purchases made outside the authority. The tax is filed in the Special Districts column of the sales tax return, DR 0100.

Public Safety Improvements

Montrose County has a Public Safety Improvements tax of .75% with no exemptions. There is a service fee deduction of 3 1/3% for timely filed returns. Use tax is not allowed. The tax is a county sales tax and is combined with the county sales tax rate in the first column of the sales tax return, DR 0100.

Colorado Counties

No. Name	No. Name	No. Name	No. Name
1 Denver	17 Prowers	33 Lincoln	49 Rio Blanco
2 Pueblo	18 Delta	34 Elbert	50 San Miguel
3 Weld	19 Yuma	35 Saguache	51 Clear Creek
4 El Paso	20 La Plata	36 Crowley	52 Custer
5 Las Animas	21 Montrose	37 Phillips	53 Grand
6 Larimer	22 Baca	38 Costilla	54 Park
7 Boulder	23 Rio Grande	39 Sedgwick	55 San Juan
8 Mesa	24 Garfield	40 Gunnison	56 Ouray
9 Otero	25 Conejos	41 Lake	57 Pitkin
10 Arapahoe	26 Kit Carson	42 Moffat	58 Dolores
11 Jefferson	27 Washington	43 Teller	59 Jackson
12 Adams	28 Routt	44 Eagle	60 Gilpin
13 Logan	29 Bent	45 Kiowa	61 Summit
14 Fremont	30 Alamosa	46 Cheyenne	62 Mineral
15 Morgan	31 Chaffee	47 Douglas	63 Hinsdale
16 Huerfano	32 Montezuma	48 Archuleta	64 Broomfield

State Collected City Sales Taxes

CITY	SALES TAX %	EXEMPT ¹	USE TAX % ²	SERVICE FEE %	CITY	SALES TAX %	EXEMPT ¹	USE TAX % ²	SERVICE FEE %
Aguilar (05)	3		Y-Z 3	1 1/2	Holly (17)	1		None	3 1/3
Akron (27)	2	B-C-K	Y-Z 2	3 1/3	Holyoke (37)	1.5		Y-Z 1.5	3 1/3
Alma (54)	3		None	3 1/3	Hooper (30)	2	C	None	0
Antonito (25)	4		None	3 1/3	Hot Sulphur Spgs (53)	4	A-B-C-K	None	3 1/3
Ault (03)	3		Y-Z 3	0	Hotchkiss (18)	2		None	3 1/3
Basalt (44, 57)	3		None	3 1/3	Hudson (03)	4	A	Z 4	3 1/3
Bayfield (20)	2		None	3 1/3	Hugo (33)	2	B-K	Y-Z 2	3 1/3
Bennett (10, 12)	3		Z 2	3 1/3	Idaho Springs (51)	3		Y-Z 3	0
Berthoud (03, 06)	3		Y-Z 3	3 1/3	Ignacio (20)	2		None	3 1/3
Black Hawk (60)	4		Z 4	3 1/3	Johnstown (03, 06)	3		Y-Z 3	3 1/3
Blanca (38)	3	B-C-K	None	3 1/3	Julesburg (39)	1		Y-Z 1	3 1/3
Brush (15)	3.6		Y-Z 3.6	3 1/3	Keenesburg (03)	2	A	Z 2	3 1/3
Buena Vista (31)	2		None	3 1/3	* Kersey (03)	3.6		Z 3.6	3 1/3
Burlington (26)	2	A-B-C-K	Y-Z 2	3 1/3	Kiowa (34)	1.5		Z 1.5	3 1/3
Calhan (04)	2	A-B-C-K	Y-Z 2	3 1/3	Kit Carson (46)	2		Y-Z 2	3 1/3
Cedaredge (18)	2	C	Y-Z 2	3 1/3	Kremmling (53)	4		None	3 1/3
* Castle Pines North	2.75	A-C-D-F	Y-Z 2.75	3 1/3	Lakeside (11)	2.1		None	0
Centennial (10)	2.5	A-B-C-D-E-G-H-K	Y-Z 2.5	3	La Jara (25)	3		Y-Z 3	3 1/3
Center (23, 35)	2		None	3 1/3	La Salle (03)	3.5		Y-Z 2	3 1/3
Cheyenne Wells (46)	2	A-B-C-D-K	Y-Z 2	3 1/3	La Veta (16)	3		None	3 1/3
Collbran (08)	2	A-B-C-K	None	3 1/3	Las Animas (29)	3		Y-Z 3	3 1/3
Columbine Valley (10)	3	A-B-C-K	Y-Z 3	3 1/3	Limon (33)	2		Y-Z 2	3 1/3
Craig (42)	2.25		None	3 1/3	Lochbuie (03)	4		Y-Z 2	0
Crawford (18)	2		None	3 1/3	Log Lane Village (15)	3		Y-Z 3	0
Creede (62)	2		None	3 1/3	Lyons (07)	3		Y-Z 3	3 1/3
Crestone (35)	3		None	0	Manassa (25)	1		None	3 1/3
Cripple Creek (43)	2.3		None	0	Mancos (32)	4		None	0
Dacono (03)	3		Y-Z 3	3 1/3	Manitou Spgs (04) ³	3.9		Y-Z 3.8	0
De Beque (08)	2	A-B-C-K	None	3 1/3	Manzanola (09)	2	A-B-C-K	Y 2	3 1/3
Del Norte (23)	2		None	3 1/3	Marble (40)	2		None	3 1/3
* Dillon (61)	2.5		None	0	Mead (03)	2	A-B-C-K	Y-Z 2	0
Dinosaur (42)	2.1	C-D	None	3 1/3	Milliken (03)	2.5		Y-Z 2.5	3 1/3
Dolores (32)	3.5		None	3 1/3	Minturn (44)	4		None	0
Dove Creek (58)	2	C	Y 1	3 1/3	Moffat (35)	2	C-D-E-F-G-H	None	3 1/3
Eads (45)	2		Y-Z 2	3 1/3	Monte Vista (23)	2		None	3 1/3
Eagle (44)	4		Z 4	3 1/3	Montezuma (61)	2		None	3
Eaton (03)	3		Z 3	3 1/3	Monument (04)	3	A-B-C-K	Y-Z 2	3 1/3
Elizabeth (34)	4		Y-Z 3	3 1/3	Morrison (11)	3		Y-Z 3	3 1/3
Empire (51)	3		Y-Z 3	0	Mountain View (11)	4		Y 3	3 1/3
Erie (07, 03)	3.5	B-C-D-K	Y-Z 3.5	3 1/3	Mountain Village (50)	4.5	A-C-D	Z 4.5	3 1/3
Estes Park (06)	4		Y 2	3 1/3	Naturita (21)	4		Y-Z 3	3 1/3
Evans (03)	3.5		Y-Z 3.5	3 1/3	Nederland (07)	3.75		Y-Z 3	3 1/3
Fairplay (54)	4	A	None	3 1/3	New Castle (24)	3.5		Z 2	3 1/3
Firestone (03)	2 ⁷	A-B-K	Y-Z 2	0	Norwood (50)	3	C	None	3 1/3
Flagler (26)	2	B-C-K	None	3 1/3	Nucla (21)	4		Y 2	3 1/3
Florence (14)	2.5		Y-Z 2.5	3 1/3	Nunn (03)	2		Y-Z 2	0
Fort Lupton (03)	4		Y-Z 4	3 1/3	Oak Creek (28)	3		None	3 1/3
Fort Morgan (15)	3		Y-Z 3	3 1/3	Olathe (21)	4		Y-Z 1	3 1/3
Fountain (04)	3	A-B-C-K	Y-Z 2	0	Ordway (36)	2		Y-Z 2	3 1/3
Fowler (09)	2	B-C-K	Y 2	3 1/3	Otis (27)	2		Y-Z 2	3 1/3
Foxfield (10)	3.75	A-B-C-K	Z 3	0	Ouray (56)	3		None	3 1/3
Fraser (53)	4		Y-Z 4	0	Ovid (39)	1		Y-Z 1	3 1/3
Frederick (03)	2.5	A-B-C-K	Y-Z 2.5	3 1/3	Palisade (08)	2	A-B-C-K	None	3 1/3
Fruita (08)	2	A-E-F	Y-Z 2	3 1/3	Palmer Lake (04)	3	A	Y-Z 3	3 1/3
Garden City (03)	2		None	3 1/3	Paonia (18)	2		None	3 1/3
Georgetown (51)	3		Y 3	0	Parachute (24)	3.75		Z 3.75	0
Gilcrest (03)	3		Y-Z 3	3	Pierce (03)	2	B-K	Y-Z 2	3 1/3
Granada (17)	2		Y-Z 2	3 1/3	Pitkin (40)	3		None	0
Granby (53)	4		Y-Z 4	3 1/3	Platteville (03)	2		Z 2	3 1/3
Grand Lake (53)	4		Y-Z 4	3 1/3	* Poncha Springs (31)	2		Z 2	3 1/3
Green Mtn Falls (04, 43)	3		Y-Z 3	2	Red Cliff (44)	3		None	3 1/3
* Haxtun (37)	1.5		Y-Z 1.5	3 1/3	Rico (58)	5		None	0
Hayden (28)	4		Z 2	3 1/3	Rocky Ford (09)	3		Y-Z 3	3

CITY	SALES TAX %	EXEMPT ¹	USE TAX % ²	SERVICE FEE %	CITY	SALES TAX %	EXEMPT ¹	USE TAX % ²	SERVICE FEE %
Romeo (25)	1		None	3 1/3	Stratton (26)	2	A-B-C-D-K	None	3 1/3
Saguache (35)	3		None	3 1/3	Superior (07, 11)	3.46		Y-Z 3.3	3 1/3
Salida (31)	2		None	3 1/3	Timnath (06)	3	A-C	Y-Z 3	3 1/3
San Luis (38)	3	A-B-D-E-G-H-K	None	3 1/3	Trinidad (05)	4		Y-Z 4	3 1/3
Sawpit (50)	3		Z 3	0	Victor (43)	3	A-B-C-K	None	0
Sedgwick (39)	1	B-C-K	None	0	Walsenburg (16)	3		Y-Z 3	3 1/3
Seibert (26)	2	B-C-D-K	Y-Z 2	3 1/3	Walsh (22)	3		None	3 1/3
Severance (03)	3	C	Z 3	3 1/3	Ward (07)	2		None	3 1/3
Silt (24)	3		Y-Z 3	3 1/3	Wellington (06)	3	C	Y-Z 3	3 1/3
Silver Cliff (52)	2		Y-Z 2	3 1/3	Westcliffe (52)	2		None	3 1/3
Silver Plume (51)	3		None	3 1/3	Wiggins (15)	2		None	3 1/3
Simla (34)	4	A-B-C-K	None	3 1/3	Wray (19)	2.5		Y-Z 2.5	3 1/3
South Fork (23)	2	C	None	3 1/3	Yampa (28)	2	A-D-E-F	Y-Z 2	3 1/3
Springfield (22)	2		None	3 1/3	Yuma (19)	3		Y-Z 3	3 1/3

STATE COLLECTED COUNTY SALES TAX RATES (county number in parenthesis)

Broomfield and Denver are self-collected counties. If a county is not listed here, that county does not have a sales tax.

CITY	SALES TAX %	EXEMPT ¹	USE TAX % ²	SERVICE FEE %	CITY	SALES TAX %	EXEMPT ¹	USE TAX % ²	SERVICE FEE %
Adams (12)	.75	A-B-C-D-E-F-G-H-K	None	0	Larimer (06)	.8	A-B-C-D-E-F-G-H-K	Y-Z .8	3 1/3
Alamosa (30)	2		None	3 1/3	Lincoln (33)	2		Y-Z 2	3 1/3
Arapahoe (10)	.25	A-B-C-D-E-F-G-H-K	Y-Z .25	.5	Logan (13)	1	E	Y-Z 1	0
Archuleta (48)	4		None	3 1/3	Mesa (08)	2	A-B-C-K	Y-Z 2	3 1/3
Bent (29)	1		Y-Z 1	0	⁵ Mineral (62)	2.6		Z 2	3 1/3
Boulder (07)	.65	A-B-C-K	Y-Z .65	0	Moffat (42)	2		None	3 1/3
Chaffee (31)	2	E	None	3	Montezuma (32)	.45	A-B-C-D-E-F-K	Y .45	3 1/3
Clear Creek (51)	1		None	0	Montrose	1		Y-Z 1	3 1/3
Costilla (38)	1		None	0	Otero (09)	1	A-B-C-E-F-K	Y-Z 1	3 1/3
Crowley (36)	2		Y-Z 2	3 1/3	Ouray (56)	1		None	3 1/3
Custer (52)	2	A-B-C-K	Y-Z 2	3 1/3	Park (54)	1	A-B-C-D-K	None	3 1/3
Delta (18)	2	E-F	None	3 1/3	Phillips (37)	1	E	Y-Z 1	3 1/3
⁶ Douglas (47)	1	A-C	Y-Z 1	2 1/3	⁴ Pitkin (57)	3.5		Y-Z .5	3 1/3
⁴ Eagle (44)	1.5	A-B-C-K	None	3 1/3	(in Basalt)	2.5		Y-Z .5	
Elbert	1	A-B-C-D-E-G-H-K	Y-Z 1	3 1/3	Prowers (17)	1		Y-Z 1	3 1/3
El Paso (04)	1	A-B-C-K	Y-Z 1	0	Pueblo (02)	1	A-B-C-K	Y 1	3 1/3
Fremont (14)	1.5	A-B-C-D-E-F-G-H-K	Y-Z 1.5	3 1/3	Rio Blanco (49)	3.6	C	Y-Z 3.6	3 1/3
Garfield (24)	1	A-B-C-K	None	3 1/3	⁵ Rio Grande (23)	2.6		None	3 1/3
Grand (53)	1		None	3 1/3	Routt County (28)	1	A-B-C-K	Y-Z 1	3 1/3
Gunnison (40)	1		None	3 1/3	Saguache (35)	1	A-B-C-E-K	None	0
Hinsdale (63)	5		Y-Z 4	3 1/3	San Juan (55)	4		None	3 1/3
Huerfano (16)	1		None	3 1/3	San Miguel (50)	1	A-B-C-K	Z 1	3
Jackson (59)	4		None	3 1/3	Sedgwick (39)	2		Y-Z 2	3 1/3
Jefferson (11)	.5		None	3 1/3	⁴ Summit (61)	2.75		None	3 1/3
Lake (41)	4		None	3 1/3	Teller (43)	1	A-B-C-K	Y 1	3 1/3
La Plata (20)	2		None	3 1/3	Washington (27)	1.5	A-B-D-E-F-G-H-K	Y-Z 1.5	3 1/3

¹ Sales/Use Tax Exemptions:

A – Food for home consumption; B – Machinery and machine tools (as defined on form DR 1191); C – Gas, electricity, etc., for residential use; D - Occasional sales by charitable organizations; E - Farm equipment; F - Pesticides; G - Food sold through vending machines; H - Low-emitting vehicles; I - Telephone and telegraph service (LID only); J - Gas and electricity for residential and commercial use (LID only); K - Renewable energy components; L - Beetle wood products; M - School related sales. If an exemption is not listed, state-collected local jurisdictions do not have the option of exempting them.

² Use Tax (paid to city and or county) covers: Y – Motor vehicles; Z – Building materials

³ Contract city: For information regarding exemptions and use tax, contact the city directly.

⁴ Rate includes 0.5% Mass Transit (MTS) Tax in Eagle and Pitkin Counties and .75% in Summit County

⁵ Rate includes 0.6% Health Service District tax.

⁶ Cap of \$200 per month on service fee.

⁷ Reduced sales tax rate of purchases from certain areas subject to a Public Improvement Fee.

* Corrections or changes since **January 1, 2008**. (All state collected cities/counties sales taxes or rate changes may become effective only on January 1 or July 1.)

Home Rule Cities For Which The State Does Not Collect Local Sales Tax

CITY	Current %	Service Fee % ²	Lic Fee	CITY	Current %	Service Fee % ²	Lic Fee	CITY	Current %	Service Fee %	Lic Fee
Alamosa (30) P. O. Box 419 425 Fourth Street Alamosa, CO 81101 (719) 589-2593	2	2 ⁶	15.00	Edgewater (11) 2401 Sheridan Blvd. Edgewater, CO 80214 (303) 238-7803	3.5	2	15.00	Loveland (06) 500 E. 3rd Street Loveland, CO 80537 (970) 962-2698	3 ⁷	3 1/6 ⁶	0
Arvada (11, 12) 8101 Ralston Road Arvada, CO 80002 (720) 898-7100	3.46	3 ⁶	0	Englewood (10) 1000 Englewood Pkwy Englewood, CO 80110 (303) 762-2422	3.5	.5	25.00	Montrose (21) P. O. Box 790 Montrose, CO 81402 (970) 240-1400	3.5	1 1/2	35.00
² Aspen (57) 130 S. Galena Aspen, CO 81611 (970) 920-5029	2.2	3.3 ⁶	W	Federal Heights (12) 2380 W. 90th Ave Federal Heights, CO 80260 (303) 428-3526	4.0	0	15.00	Mt. Crested Butte (40) P. O. Drawer D Mt. Crested Butte CO 81225 (970) 349-6632	4.5	3 1/2	0
² Aurora (10, 12, 47) 15151 E. Alameda Pkwy 5th Floor Aurora, CO 80012 (303) 739-7800	3.75	.5	W	¹ Fort Collins (06) P. O. Box 580 Fort Collins, CO 80522 (970) 221-6780	3 2.25 ⁴	1 ⁶	0	Northglenn (12, 03) 11701 Community Center Dr Northglenn, CO 80233 (303) 450-8729	4 3.5 ⁴	1	15.00
Avon (44) P. O. Box 975 Avon, CO 81620 (970) 748-4000	4 ⁷	0	0	Frisco (61) P.O. Box 4100 Frisco, CO 80443 (970) 668-9127	2	3 1/2	75.00	Parker (47) 20120 E. Main St. Parker, CO 80138-7334 (303) 805-3228	3	3 1/2 ⁶	10.00
Boulder (07) P. O. Box 791 Boulder, CO 80306 (303) 441-3050	3.41 3.56 ³	0	25.00	Glendale (10) 950 So. Birch Street Glendale, CO 80246 (303) 759-1513	3.75	0	W	Pueblo (02) P. O. Box 1427 Pueblo, CO 81002 (719) 553-2659	3.5	0	50.00
Breckenridge (61) P. O. Box 168 Breckenridge, CO 80424 (970) 453-2251	2.5	0	W	Glenwood Springs (24) 101 W. 8th Street Glenwood Springs, CO 81601 (970) 384-6400	3.7	2 ⁶	12.50	Ridgway (56) P. O. Box 10 Ridgway, CO 81432-0010 (970) 626-5308	3.6	3 1/2	25.00
Brighton (12, 03) 22 South 4th Ave. Brighton, CO 80601 (303) 655-2041	3.75	3 1/2	25.00	Golden (11) 911 10th Street Golden, CO 80401 (303) 384-8023	3	0	20.00	Rifle (24) P. O. Box 1908 Rifle, CO 81650 (970) 625-2121	3.5	0	W
Broomfield (64) Flatiron Improv. Dist. One DesCombes Drive Broomfield, CO 80020 (303) 464-5811	4.15 0.2	3 ⁶	0	Grand Junction (08) 250 No. 5th Street Grand Junction, CO 81501 (970) 244-1521	2.75	3 1/2	10.00	Sheridan (10) 4101 S. Federal Sheridan, CO 80110 (303) 762-2200	3.5	0	10.00
Canon City (14) P. O. Box 1597 Canon City, CO 81215-1597 (719) 276-5252	2	3 1/2 ⁶	10.00	Greeley (03) 1000 10th Street Greeley, CO 80631 (970) 350-9733	3.46	0	0	Silverthorne (61) P. O. Box 1309 Silverthorne, CO 80498 (970) 262-7300	2	2 1/2 ⁶	75.00
Carbondale (24) 511 Colorado Ave. Carbondale, CO 81623 (970) 963-2733	3.5	3 1/2 ⁶	25.00	² Greenwood Village (10) 6060 So. Quebec Street Greenwood Village, CO 80111-4591 (303) 773-0252	3	0	10.00	Snowmass Village (57) P. O. Box 5010 Snowmass Village, CO 81615 (970) 923-3796	3.5	0	85.00
Castle Rock (47) 100 North Wilcox St. Castle Rock, CO 80104 (303) 805-3228	3.6	3 1/2 ⁶	10.00	Gunnison (40) P.O. Box 239 Gunnison, CO 81230 (970) 641-8162	4	5	10.50	Steamboat Springs (28) P. O. Box 775088 Steamboat Springs, CO 80477 (970) 879-2060	4.5	0	0
Central City (60) Box 249 Central City, CO 80427 (303) 582-5251	4	3 1/2	10.00	¹ Gypsum (44) P.O. Box 130 Gypsum, CO 81637 (970) 524-7514	4	3 1/2	W	Sterling (13) P. O. Box 4000 Sterling, CO 80751 (970) 522-9700	3	2 1/2	0
Cherry Hills Village (10) 2450 E. Quincy Cherry Hills Village, CO 80110 (303) 789-2541	3.5	.5	0	Lafayette (07) 1290 So. Public Rd. Lafayette, CO 80026 (303) 665-5588 x 3314	3.5	2.5 ⁶	0	Telluride (50) P.O. Box 397 Telluride, CO 81435 (970) 728-3071	4.5	3 1/2	W
Colorado Springs (04) P. O. Box 1575 MC225 Colorado Springs, CO 80901 (719) 385-5903	2.5	2	15.00	La Junta (09) P. O. Box 489 La Junta, CO 81050 (719) 384-5991	3	3	0	Thornton (12) 9500 Civic Center Drive Thornton, CO 80229 (303) 538-7400	3.75	3.0 ⁶	0
Commerce City (12) 7887 E. 60 th Ave Commerce City, CO 80022-4199 (303) 289-3628	3.5	2 ⁶	20.00	Lakewood (11) 480 So. Allison Pkwy Lakewood, CO 80226-3127 (303) 987-7630	3 ⁷ 2 ⁴	0	15.00	Vail (44) 75 Frontage Rd Vail, CO 81657 (970) 479-2125	4	0	0
Cortez (32) 210 E. Main Street Cortez, CO 81321 (970) 565-8575	4.05	1 1/2	10.00	Lamar (17) 102 E. Parmenter St. Lamar, CO 81052 (719) 336-4376	3.25	3 1/2	6.00	Westminster (11, 12) 4800 W. 92nd Avenue Westminster, CO 80031 (303) 430-2400 Ext. 2065	3.85	2.5 ⁶	0
Crested Butte (40) P.O. Box 39 Crested Butte, CO 81224 (970) 349-5338	4	3 1/2	0	¹ Larkspur (47) P.O. Box 310 Larkspur, CO 80118 (303) 681-2324	4	0	25.00	Wheat Ridge (11) 7500 W. 29th Avenue Wheat Ridge, CO 80215-6713 (303) 235-2820	3	0	20.00
Delta (18) P.O. Box 19 Delta, CO 81416-0019 (970) 874-7566	3	0	10.00	Littleton (10, 11, 47) 2255 W. Berry Avenue Littleton, CO 80165 (303) 795-3768	3	2.5	0	Windsor (03, 06) 301 Walnut Windsor, CO 80550 (970) 686-7476	3.2	2 1/2 ⁶	10.00
Denver (01) 144 West Colfax Ave. Denver, CO 80202 (720) 865-7018	3.62 7.25 ⁵	.5	W	¹ Lone Tree (47) 8527 Lone Tree Pkwy. Lone Tree, CO 80124 (303) 708-1818	1.8125	0	10.00	Winter Park (53) P.O. Box 3327 Winter Park, CO 80482 (970) 726-8081	5	0	60.00
Durango (20) 949 2nd Avenue Durango, CO 81301 (970) 375-5010	3	3 1/2	2.50	Longmont (07) 350 Kimbark Street Longmont, CO 80501 (303) 651-8672	3.275	3 ⁶	15.00	Woodland Park (43) P. O. Box 9045 Woodland Park CO 80866-9045 (719) 687-9246	3	0	50.00

Direct contact with these home rule cities is suggested in order to receive up-to-date information concerning their tax rates, exemptions, license fees and procedures.

¹ Corrections or changes since **January 1, 2008** update.

² Occupational Privilege Tax.

³ Sales tax on food & liquor for immediate consumption.

⁴ Food for home consumption.

⁵ Automobile rentals for less than 30 days.

⁶ Cap at a certain amount.

⁷ Sales tax rate is reduced if purchases are made from certain areas subject to either a Public Improvement Fee (PIF) and/or Retail Sales Fee (RSF). All PIFs/RSFs imposed by home-ruled cities are not listed in this publication. Contact the respective home-ruled city for more details.

() County in which the city is located. See chart on page 1.

W Contact the city directly